

**REMARKS**

The present amendment is submitted herewith to amend the specification. The changes are merely editorial in nature, and bring the specification into conformance with the drawings, as required by the "Notice" mailed by the USPTO on October 25, 2004.

The proposed changes do not add new matter nor do they raise any new issues. Accordingly, entry thereof is requested.

**COMMENTS ON THE STATEMENT OF REASONS FOR ALLOWANCE**

In the Examiner's statement of reasons for allowance, the Examiner quotes from claim 1 and states "forming a floating gate ... the second end having a tapered portion." The limitation "the second end having a tapered portion" occurs in independent claim 8, not independent claim 1. It is respectfully submitted that claim 1, as pending, is patentable for the limitations recited therein. Further, Applicants wish to clarify the record that claim 1 does not require "the second end having a tapered portion."

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If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 02-2448 for any additional fees required under 37 C.F.R. §§ 1.16 or 1.17; particularly, extension of time fees.

Respectfully submitted,

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